CONSTRUCTION AND VALIDATION OF CORPORATE SOCIAL RESPONSIBILITY SCALE AND ITS INFLUENCING FACTORS IN CATHOLIC HIGHER EDUCATIONAL INSTITUTIONS

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Abstract

Primarily quantitative in nature, this study constructed and validated a CSR scale for Catholic higher educational institutions using Exploratory Factor Analysis. The study also examined the relationship of CSR with other latent variables namely: humanistic culture, spirituality, job satisfaction, meaning of work, and behavior of management using Structural Equation Modeling (SEM). Results of the exploratory factor analysis revealed high internal consistencies; factorial structure of the four dimensions which indicates that 23-item data of the CSR scale is factorable; i.e., the factor analysis is appropriate. The reliability analysis of the final CSR scale for Catholic HEIs shows that the reliability coefficients (Cronbach's Alpha) fall above the acceptable range of 0.8 and higher. Hence, the CSR scale is a valid and reliable instrument that can be generalized to a wider population of stakeholders particularly students and employees of Catholic HEIs, and consequently be used as a tool in the assessment of level of adherence to CSR of Catholic HEIs and aid in their quest to fully become socially responsible, gain the desired excellent reputation and achieve competitive advantage.

The reliability, convergent validity and discriminant validity statistics reveal that the construct measurements are sufficiently strong to enable subsequent structural model estimation. The Structural Equation Model (SEM) showing interrelationships between CSR and the other latent variables confirmed goodness of fit indices within acceptable range. The model revealed that spirituality and humanistic culture do not influence CSR while behavior of management, job satisfaction and meaning of work affects CSR. However, the five latent variables are seen to be interrelated.

Key words: Corporate Social Responsibility, Exploratory Factor Analysis, Structural Equation Modelling, Reliability, Validation, Spirituality, Humanistic Culture, Meaning of work, Job Satisfaction, Behavior of Management

INTRODUCTION

In recent times, higher educational institutions have shown growing interest and active engagement toward the area of sustainability. Various studies have revealed that higher educational institutions are now bent on embracing explicit management systems in order to create new initiatives of improving the quality and extent of human development as well as the institution's valuable contribution to the immediate community.

Dahan and Senol (2012) posited that "higher educational institutions' activities now point to the direction of utilizing sustainable and distinctive approaches such as Corporate Social Responsibility (CSR). Dahan and Senol further regarded Corporate Social Responsibility (CSR) as an effective institutional approach to becoming fully recognized as a highly respected learning institution in the academic world and the society in general.

Corporate Social responsibility as defined in Holmes and Watts as cited in Ubius and Alas (2009) is "the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society as a whole to improve their quality of life" (p.4).

Moreover, Hopkins (2003) held that CSR had been pervasively used as an effective business practice of dealing with stakeholders ethically. Ethical business practice specifies that in the decision-making process, stakeholders' interests and well-being are the prime concern of management, not just those that have economic control on the firm. Hopkins further claimed that the broader purpose of "social responsibility" is to upgrade the lives of its stakeholders while maintaining the productivity and the irrefutable integrity of the institution.

Kornohen (2003) described corporate social responsibility in terms of its economic, social, and environmental aspects. Hopkins (2014) presented definitions of CSR and developed a CSR index that may assist companies in their quest to becoming socially responsible.

Wilburn and Wilburn (2013) disclosed that the Global Reporting Initiative's (GRI) performance indicators on CSR could be used to aid a company in establishing ethical corporate social responsibility strategies as well as to help stakeholder groups evaluate their companies' adherence to CSR initiatives.

Mei, Katsuya, and Hiroshi (2011) utilized the analytical hierarchy process to identify the weightings of different responsibilities of corporations to guide the corporate social responsibility performance assessment.

A CSR model of which there emerged four core components, namely: accountability, transparency, competitiveness, and responsibility, was constructed in Chen (2011).

Smith (2007), Porter and Kramer (2006) and Wilburn (2013) are one in expressing that CSR not only lifts the reputation of the institution in the society but also set the institution in a competitive advantage in the business world.

McComb (2012) emphasized that generally, company CSR initiatives are associated with ethical values, transparency, employee relations, compliance with legal requirements, and overall respect for communities in which they operate.

Waheed et al. (cited in Vecchio, 2014) disclosed that higher education institutions play a vital role in society and that higher education institutions' foremost objective is to educate students; to upgrade the learning process and to make a difference in the society by contributing to its progress and upward movement in the global arena. Stensaker, as cited in Dahan & Senol (2012), mentioned that higher education institutions contribute to the society through their alumni and through its day-to-day activities and regular events, which creates a great impact on the society.

The literature mentioned above attests that many definitions and characterizations have been adopted for CSR, thus ascertaining that CSR has "no universally accepted definition and exists in multiple related concepts" (Kennett et al. cited in Adeyemo et al., 2013, p.54). The increasing concern on "sustainability' is manifested in a wide range of studies, reports, and materials on journals.

Veccio (2014) perceived that about the understanding of social responsibility or sustainability in higher educational institutions, there should be a distinction between "environmental sustainability" and "multidimensional sustainability." He pointed out that frequently sustainability and corporate social responsibility are equated to environmental sustainability. Furthermore, Molden et al. (2012) opined that" it has gradually been acknowledged that economic and social sustainability do indeed have their own merits" (p.6).

The proliferation of various frameworks of CSR is primarily due to its complex landscape. Bostrom (2012) quoted that "Frameworks are meant to suit different temporal and geographical scales as well as situational context" (p.5).

Ubius and Alas (2009) affirmed that though organizations have drawn different meanings of CSR, nonetheless, they share the same standpoint that CSR is a business system of creating a good and auspicious influence on society.

It is along this line of thought that the researcher decided to establish dimensions and indicators of corporate social responsibility specifically relevant to Catholic higher educational institutions. While higher education institutions perform under a wide range of objectives, the present study focuses on those related to social responsibility issues. More explicitly, the study intends to underscore CSR indicators in Catholic higher education management systems and highlighting disparities from other globally accepted operational definition of CSR.

Supplementary to the aforementioned is the notion of Quieroz (2001) that in order to reinforce an organizations' propensity toward social responsibility, it is deemed essential to establishing other reliable "conceptual and analytical models" that may be used as measures to assess further engagements of institutions being aligned to social responsibility.

Hence, the study specifically sought to (a) construct and validate a Corporate Social Responsibility (CSR) scale for Catholic higher education institutions using Exploratory Factor Analysis (EFA) and (b) use the constructed and validated instrument in relating CSR variable with other latent variables namely: job satisfaction, the meaning of work, humanistic culture, spirituality, the behavior of management through Partial Least Squares-Structural Equation Modeling (PLS-SEM).

The first part of the present study is anchored on the notion of Williams (2012) that a company can truly perform its social responsibility by fulfilling its economic, legal, ethical, and discretionary responsibilities to its stakeholders.

In addition to the aforementioned is the view of Carroll (1991), which asserts that "a key element of pursuing economic gain within a law-based society is the legal responsibility of the company" (p.42). Moreover, Carroll emphasized that an organization, institution, or company has an ethical responsibility to protect its stakeholders and those within its operating environment. Lastly, firms have discretionary responsibilities, which are social roles beyond economic, legal, and ethical responsibilities, and which characterizes more hands-on, planned actions that can benefit the firm and society. Part 1 of the conceptual underpinnings, which is a hypothesized model for CSR Scale is schematically presented in Figure 1.

The second part of the study is grounded on the arguments of Galbreath (2010) that firms which regularly monitor and assess environmental conditions can adapt to such conditions, and take a formal approach to strategic planning may develop rich insights into stakeholders' demands for social responsibility and hence, facilitate execution of CSR policy and practice. The second part of the conceptual basis of the study is graphically illustrated in Figure 2.

The present study produced pieces of evidence of probable links between CSR with the following latent variables, namely: Perception on Meaning of Work, Behavior of Management, Job Satisfaction, Spirituality, and Institutional Humanistic Culture.
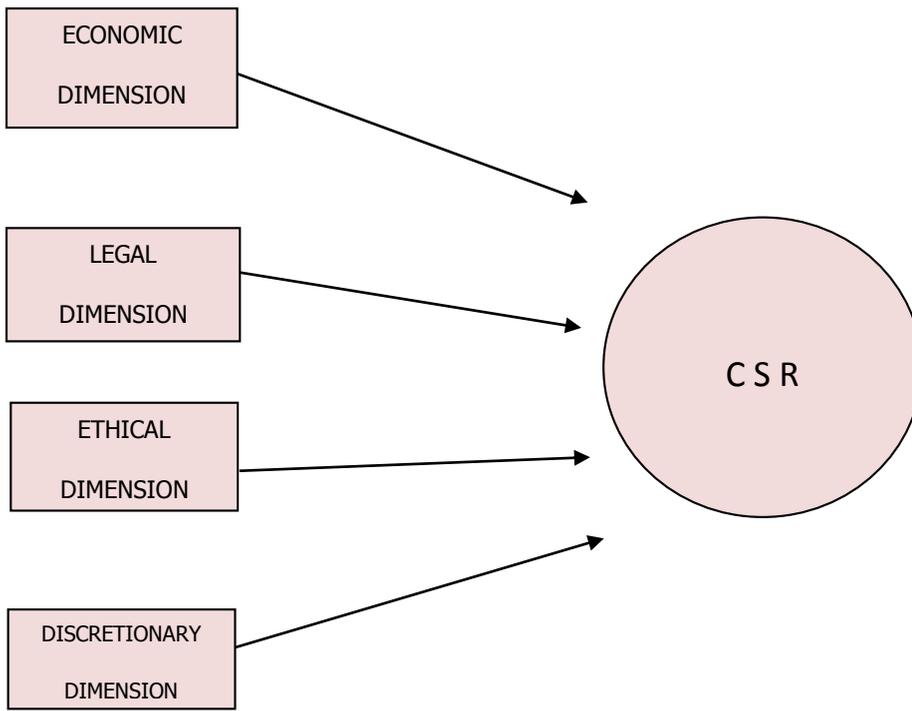
Figure 1. The Conceptual Paradigm: Part 1. Hypothesized Model for CSR Scale
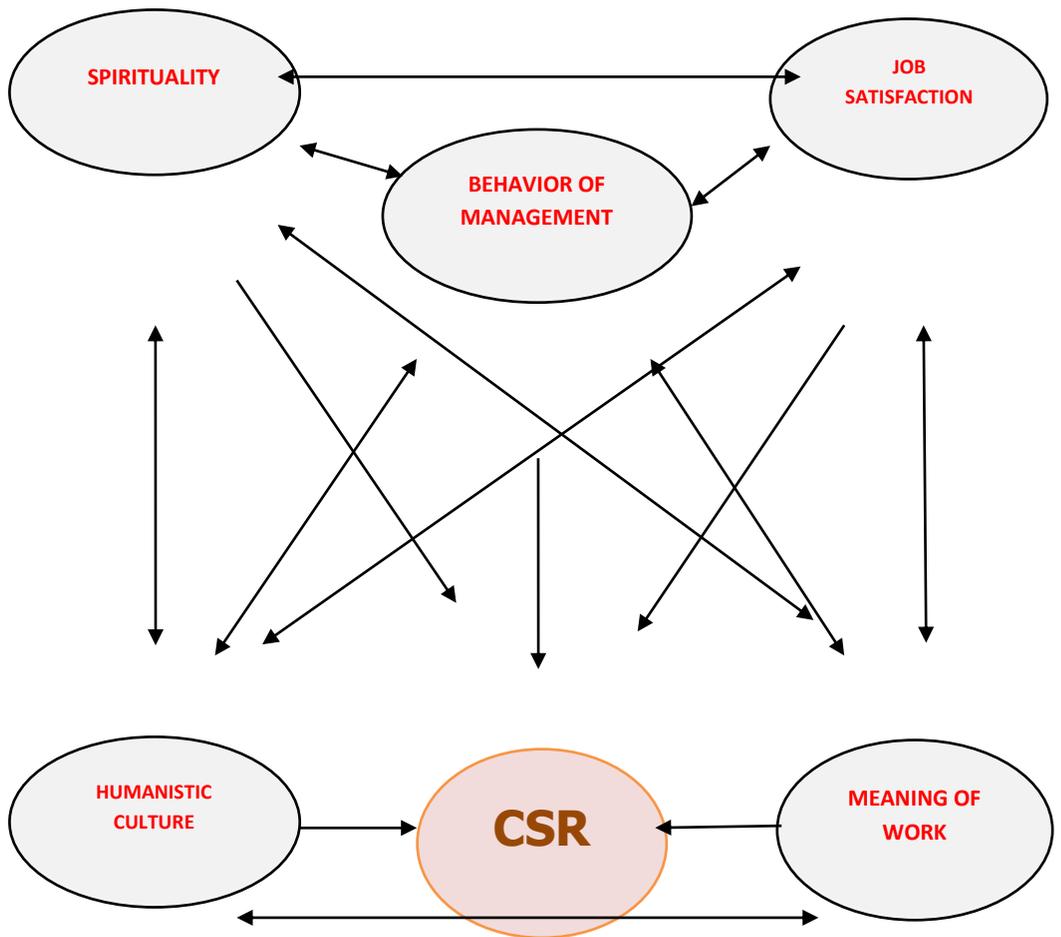
Figure 2.The Conceptual Paradigm (Part 2): Hypothesized Model: CSR and Other Latent Variables

An in-depth review was done on the association of CSR and on the meaning of work, i.e., how people perceive the significance and purpose of their work in their lives, to the people around them, and the society as a whole. Steger (2015) cited that understanding how people approach work and what they get from it is vital in achieving the goals of an institution or organization. When people find meaning in their work, this leads to productive individuals who have in them the values of social responsiveness, commitment, and active engagement to the undertakings of the organization.

Vissar et al., as cited in Ubius & Alas, observed that when employees are allowed to play a part and actively be involved in social responsibility initiatives in their workplaces, they tend to experience an enhanced sense of meaning in their lives.

The behavior of management may also influence CSR. Kim (2011) cited that an upshot of CSR can be found in the relationships between corporations and their employees. Research discloses that employees are more likely to have confidence in corporations with excellent CSR undertakings resulting in higher organizational commitment and job satisfaction (Greening & Turban, 2000; Maignan et al., 2009).

The findings of the study of Galbreath (2010) suggested that the extent of the practice of social responsibility may be attributed to a firm's culture. He further asserted that firm bosses are duty-bound to carefully study the cultural orientation of their firms and move toward ensuring that a culture is in place that nurtures harmonious relationships.

Concerning spirituality as an influencing factor of CSR, several researchers confirm that engagements manifesting "social responsibility" in organizations are set by a reflective attitude made possible by a more spiritual environment (Smith & Singer, 2012).

About the limitations of the study, the main stakeholders of the higher educational institutions, the employees, were considered in the study as they were deemed significant informants based on their presumed wide-ranging knowledge of the institution where they have been working for a minimum of three years and having adequate access to relevant institutional information. The study covered catholic higher educational institutions within a province outside of Manila.

The outcomes of the study (i.e., the validated CSR scale and the Structural model of CSR and other latent variables) may be utilized by school administrators as a benchmark in formulating school policies related to social responsibility, particularly in Catholic institutions. Likewise, faculty and other staff may benefit from the outcome of the study as this would unlock total awareness of management toward the desires and needs of their main stakeholders. Also, as a consequence, knowledge, and understanding of the indicators of social responsibility may be incorporated into teachers' day-to-day lessons to make students mindful and cognizant of the value of social responsibility.

As a whole, Catholic educational institutions can draw insights on the results of the present study in their pursuit to fully become socially responsible catholic educational institutions, gain highly regarded reputations and to achieve competitive advantages in the educational arena.

METHOD

Highly quantitative research, this study aimed at constructing and validating a CSR scale for Catholic higher educational institutions. The study also examined the relationship of CSR with other latent variables, namely: humanistic culture, spirituality, job satisfaction, the meaning of work, and behavior of management. It utilized the following specific research designs: 1) Descriptive-Survey, 2) Instrument Construction and Validation using Exploratory Factor Analysis (EFA), and 3) Partial Least Squares-Structural Equation Modeling (PLS-SEM).

Brickman and Roy (1998) viewed descriptive studies as a way to answer questions such as "what is" and "what was." Descriptive studies are commonly employed in gathering data or information and to describe further certain characteristics of the target group as well as the population they represent.

Bryman and Cramer as cited in Parsian and Dunning (2009) posits that "factor analysis is a statistical process commonly used during instrument development to cluster items into common factors, interpret each factor according to the items having a high loading on it, and summarize the items into a small number of factors" (p.4). Also, Bryman and Cramer referred to the term "loading" as the measure of association between an item and a factor or construct.

The number of factors to be retained is based on the following rule of thumb as suggested in Field (2000) and Rietveld and Van Hout (1993) which are: retain only those factors with eigenvalues more than 1; keep the factors which, in total, account for 70 to 80 percent of the total variance.

Bartholemeuw, Knott, and Moustaki (cited in Yong & Pearce, 2013) posited that "factor analysis operates on the notion that measurable and observable variables can be reduced to fewer latent variables that share a common variance and are unobservable" (p.80).

Structural Equation Modeling (SEM) is a technique for modeling hypothesized relationships among variables using non-experimental (i.e., correlations) data (Maruyama, 1998). It is a statistical technique for testing and estimating causal relationships between variables based on statistical data and qualitative causal assumptions. The term "structural equation model" most commonly refers to a combination of two things: a "measurement model" that defines latent variables using one or more observed variables, and a "structural regression model" that links latent variables together. The parts of a structural equation model are linked to one another using a system of simultaneous regression equations (Kline, 2011).

Partial least squares (PLS) is a component-based approach for testing structural equation models. This two-stage approach, as suggested in Hulland (1991), was adopted in testing SEM. The first stage is the evaluation of the measurement model, and the second stage is the evaluation of the structural model.

In contrast to first-generation techniques, such as factor analysis, discriminant analysis, or multiple regressions, SEM allows the researcher to consider relationships among multiple independent-dependent constructs. Thus, SEM answers a set of interrelated research questions in a single, systematic, and comprehensive analysis.

The sample collected through simple random sampling was composed of 303 university stakeholders consisting of administrators, teaching, and non-teaching staff of selected catholic colleges and universities within a province. Said respondents were targeted as key informants based on having been employed for a minimum of three years and having adequate access to relevant institutional information. The sample size was deemed sufficient as Worthington and Whittaker (2006) cited that one common rule of thumb is to ensure a person-to-item ratio of 10:1; another rule of thumb is that N = 300 is usually acceptable.

The newly formulated questionnaire initially consisted of 29 originally stated indicators of CSR. The ideas were drawn from existing literature namely: the CRITICS, a corporate responsibility index through internet consultation of stakeholders (Hopkins, 1998); Guidance on Corporate Responsibility Indicators United Nations Conference on Trade and Development (UNCTAD Team: Krylova T. et al., 2008); a CSR scale from the study of Maignan and Ferrell cited in Galbreath (2010) entitled Measuring Corporate Citizenship in two countries: the case of the United States and France; CSR tool from the study "Corporate Social Responsibility and its influencing factors" by Ubius and Alas (2009); The Role of Human Resource Management in Corporate Social Responsibility. Issue Brief and Roadmap by Strandberg (2009) and other pertinent CSR literature. The CSR Scale for Catholic HEIs under validation study consisted of 29 items listed on a five-point Likert Scale. Option 1 on the scale represented the "not evident" category, while option 5 represented the "highly evident" category.

For the second part of the study, the scale for humanistic culture was adapted from the Organizational Culture Inventory, a widely used tool that has been consistently and reliably used to measure cultural types in organizations (Cook &Rousseau, cited in Galbreath, 2010); b) The Spirituality Questionnaire was derived from the developed and validated SQ by Hardt et al. (2012). The scales for job satisfaction, meaning of work, and behavior of management were derived from the standardized instrument for CSR and all the other individual and organizational-level factors influencing CSR, as found in Ubius and Alas (2009). (See APPENDIX D for the discussion of the reliability of adopted instruments)

Backed-up with a comprehensive review of the literature and guided by the conceptual framework, the initial draft of the CSR was made and subjected to content validation by experts. Content validity is viewed in Sireci (2014) as the extent to which a test suitably characterizes the content domain it aimed to measure.

Content validation resulted in the modification of the draft, particularly on item number 8, which was subdivided into three more specific indicators, hence, resulting in a final draft consisting of 31 indicators.

Along with content validity, the three reviewer-experts were also requested to face validate the CSR instrument. Face validity is the extent to which a test is subjectively viewed as covering the concept it purports to measure. It refers to the transparency or relevance of a test as it appears to test participants. In other words, a test can be said to have face validity if it "looks like" it is going to measure what it is supposed to measure (Holden, 2010). Face validity includes an assessment of each question in terms of clarity of the texts, the likelihood that the target respondent would be able to answer the questions, and lastly, the appropriateness of the format.

When content and face validation of the instrument was completed, the final draft was ready for administration.

Instruments were floated to the target respondents after approval of their respective academic deans was obtained.

The results gathered from the retrieved questionnaires served as inputs in the statistical analyses of the study using Exploratory Factor Analysis (EFA) and Partial Least Squares-Structural Equation Modeling (PLS-SEM).

The survey questionnaire was written following the four dimensions of CSR, namely: economic, ethical, legal, and discretionary (Carrol, 1991; Williams, 2012). Consequently, based on the four pre-determined dimensions, 31 items of the CSR instrument were formulated: 10 items for economic, 7 for ethical, 8 for legal, and 6 for discretionary. Thus, in conducting the EFA, the number of factors was specified as 4, and the items were labeled according to the predefined factors.

Initially, the gathering of empirical evidence that supports the factorability of the 31-item scale was analyzed using the following: inter-item correlations among the 31 items; Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy; Bartlett's Test of Sphericity and commonalities. The inter-item correlation coefficients were examined to ensure that most of them are greater than 0.5 (Hair et al. cited in Kock,2013). Subsequently, the KMO for the variables were examined. The diagonals in the anti-image correlation matrix represent the KMO of the individual variables. Values of KMO vary between 0 and 1, where values closer to 1 are better. The study utilized the KMO criterion of greater than 0.5 (Field, 2000). To ensure that the correlation matrix is not an identity matrix, Bartlett's Test of Sphericity was examined. The identity matrix is a matrix in which all of the diagonal elements are 1, and all off-diagonal elements are 0. Factor analysis of data, therefore, is appropriate if Bartlett's test of Sphericity is significant ($p<.05$).

The principal component analysis with varimax rotation method was then used to create the factor structure of the 31 items of the scale. The principal component analysis was chosen because it gives the best results for data that are either normally-distributed or significantly non-normal (Costello & Osborne, 2005).

The use of principal component analysis assures that variables have high loadings on the most important factor, and small loadings on all the other factors (Field, 2000).

After factor extraction, factor rotation is done in order to ensure ease in interpretation. By rotation, it is possible to make clusters of variables load optimally. Specifically, varimax rotation, an orthogonal type of rotation, was reasonably utilized because of the obvious negligible correlation between the extracted factors (Field, 2000). To determine the optimum factor solution, the following criteria were used: 1) computation of the percentage of variance extracted, and (2) interpretability of the factors (Comrey & Lee, 1992). The selection of the items to be retained in the final scale was based on the rule of thumb of Hair et al. (cited in Kock, 2013).

Hence, a factor loading with an absolute value greater than .50 was considered sufficiently high to assume a strong relationship between a variable and a factor, while factor loadings less than .50 in absolute value were regarded as insignificant, and will be deleted from the scale. The items with commonalities of less than .40 were also not included in the final scale. Moreover, factors with less than three items, even with loading greater than .50, were excluded from the final CSR scale (Costello & Osborne, 2005).

To determine the number of factors, only factors with eigenvalues greater than 1.0 were considered as significant. In the process of arriving at the final structure of the CSR scale, EFA was rerun for five times.

The Average Variance Extracted (AVE), which is the proportion of variance in the items that are explained by the construct/latent variable was then computed. The AVE threshold frequently recommended for validity is .50 (Fornell & Larker cited in Kock, 2013). For instance, an AVE of .50 indicates that a latent variable can explain about 50 percent of the variance of its indicators on average.

After the factor structure of the scale was established via exploratory factor analysis using principal component analysis with varimax rotation, composite reliability and Cronbach's Alpha were computed. Both are measures of internal consistency. Rule of thumb about composite reliability and the Cronbach's alpha is discussed in Kock (2013), which stated that more conservatively, both the composite reliability and the Cronbach's alpha should be equal to or greater than 0.7 (Fornell & Larcker, 1981). The more relaxed version of this criterion, which is widely used, is that one of the two coefficients should be equal to or greater than 0.7. This typically applies to the composite reliability coefficient, which is usually the higher of the two (Fornell & Larcker, 1981). An even more relaxed version sets this threshold at 0.6 (Nunnally & Bernstein, 1994). If a latent variable does not satisfy any of these criteria, the reason will often be one or a few indicators that load weakly on the latent variable. These indicators should be considered for removal.

The discriminant validity of the constructs was likewise established. Discriminant Validity is a measure of the quality of a measurement instrument; the instrument itself is

typically a set of question-statements. A measurement instrument has good discriminant validity if the question-statements (or other measures) associated with each latent variable are not confused by the respondents, in terms of their meaning, with the question-statements associated with other latent variables (Kock, 2013).

An index of discriminant validity, the AVE of each construct, should be higher than the construct's highest squared correlation with any other latent construct (Henseler et al., 2009). Also, the square root of AVE of each latent variable should be higher than the correlations with all other latent variables (Mora et al., 2012).

The second part of the study covers 1) descriptive statistics (means and standard deviations) on CSR and the other latent variables. Interpretations of scores are presented in Appendix E; (2) Partial Least Squares-Structural Equation Modeling (PLS-SEM) was undertaken in order to investigate the relationship among the variables under consideration. Specifically in testing the following hypotheses: H1: Spirituality has a positive effect on CSR; H2: Meaning of Work has a positive effect on CSR; H3: Job Satisfaction has a positive effect on CSR; H4: Humanistic Culture has a positive effect on CSR; H5: Behavior of Management has a positive effect on CSR; H6: Job satisfaction, humanistic culture, perception on meaning of work, spirituality, the behavior of management are interrelated.

PLS-SEM is component-based. In comparison to covariance-based SEM, PLS-SEM requires less stringent assumptions related to measurement levels of the manifest variables, multivariate normality, and sample size (Hulland, 1991). The two-stage approach suggested by Hulland was adopted in testing SEM. This approach includes the evaluation of the measurement model in the first stage and evaluation of the structural models in the last stage. The former assesses the reliability and validity of the study measurements, while the latter illustrates the statistical support provided for the hypothetical relationship among constructs.

Statistical Package for Social Sciences v.21 and WarpPls v.5 was utilized for the analyses.

RESULTS

Exploratory Factor Analysis

Based on the exploratory factor analysis results, the CSR scale under study culminated in the emergence of four factors or dimensions. The four factors or dimensions were established based on the principal component analysis with varimax rotation method, which showed "eigenvalues" of greater than 1, an index which suggests the possible number of components or factors on a scale. Founded on existing literature, the original CSR survey questionnaire was initially formulated under the predefined four dimensions, namely: economic, ethical, legal, and discretionary. After EFA, the four resulting factors emerged,

which matched the aforementioned initial dimensions; hence, were assigned Factor 1: Ethical, Factor 2: Discretionary, Factor 3: Economic and Factor 4: Legal.

The final output of EFA revealed the deletion of eight items namely: CSR Item 1 (Ethical 1) stated "*The educational institution has well-defined vision-mission-goals which stipulates the value of social responsibility*"; CSR Item 7 (Discretionary 1) stated "*School advocacies are relevant toward saving the environment*"; CSR Item 9 (Discretionary 5) stated as "*The institution conducts environmental scanning and long-term planning for sustainability*"; CSR Item 15 (Economic 5) stated as "Salaries, wages and compensation are paid on time"; CSR Item 20 (Economic 10) stated as "*Regular extension service is rendered by the school to the community*"; CSR Item 21 (Ethical 7) stated "*Flexible school policies enable employees to better coordinate work and personal life*"; CSR Item 22 (Legal 2) stated as "*The institution handles amicably labor disputes , conflicts and controversies*" and lastly, CSR Item 28 (Discretionary 6) stated as "*The school encourages partnerships with local and national industries*".

Consequently, the final CSR scale ended up with 23 indicators. The following indexes were again explored to determine the statistical evidence on the appropriateness of factor analysis in the data: inter-item correlation coefficients among the 23 items, Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy, and Bartlett's Test of Sphericity. Results showed that (a) most of the inter-item correlation coefficients among the 23 items are greater than 0.50; (b) the multiple variable KMO was 0.953 and the individual variables KMO (the diagonals of the anti-image correlation matrix) were between 0.910 and 0.980, greater than the commonly recommended cut-off 0f 0.50; and (c) Bartlett's Test of Sphericity was highly significant (Chi-square = 5247.04, df = 253, p=0.000(p<0.01)). Such findings indicate that the 23 items-data of the CSR Scale is factorable; that is, the factor analysis of the 23 items is appropriate.

Results of the final EFA showed that Economic Factor explained about 57.57 percent of the variance, while Legal, Ethical, and Discretionary factors explained about 6.26 percent, 5.10 percent, and 4.10 percent, respectively (as reflected on the bottom part of the column heading of Table 1). The four factors explained a total variance of about 73.03 percent. In Factor Analysis, it is assumed that the variables do not account for 100 percent of the variance (Rietvald & Van Hout, 1993).

Factor loadings on the emerged factor structure are presented in Table1 using the principal component analysis with varimax rotation. All the items loaded correctly in the expected factors or dimensions. As shown, Items 2, 3,4,5 & 6 (numbering based on the original draft) loaded together to Ethical Factor, all of the items delve on moral rules which define appropriate behaviors in an organization and the society as a whole.

 Items 8.1, 8.2a & 8.2b loaded jointly in Discretionary factor since such items describe activities of the school which are not necessarily mandated by law but are expected by stakeholders.

Items 10,11,12,14,16,17,18 and 19 loaded together to Economic factor since these items suggest economic responsibility of the institution and finally, Items 13,23,24,25,26,27 and 29 are items which deal with legal responsibilities of an organization and thus loaded collectively to Legal factor.

The reliability analysis presented in Table 2 shows that for the CSR scale for Catholic HEI's, the reliability coefficients (Cronbach's alpha) fall above the acceptable range of 0.8 or higher than 0.907 for Ethical; 0.884 for Discretionary; 0.937 for Economic and 0.898 for Legal. The corrected item-total correlation and Cronbach's alpha if item deleted for each are likewise presented on the same table.

Table 1
*Factor loadings, communalities and anti-image correlations based on a principal
component analysis with Varimax rotation*

Items of Corporate Social Responsibility Sale for Private Catholic Higher Educational Institutions (CSR)	Economic (57.57%)	Legal (6.26%)	Ethical (5.10%)	Discretionary (4.10%)	Commu nalities	Anti-image correlations
1. The institution extensively disseminates its VMG to its stakeholders	.126	.428	**.614**	.248	.637	.977
2. A copy of the code of ethics is provided to stakeholders	.239	.166	**.854**	.128	.830	.910
3. Stakeholders are guided by a well-articulated manual/code of ethics	.231	.265	**.851**	.114	.860	.923
4. There is staff development or specific program on code of ethics	.384	.178	**.710**	.305	.776	.964
5. The school managers follow the proper procedure in dealing with ethical issues	.474	.269	**.649**	.228	.771	.949
6. To upgrade the quality of its graduates, the school:						
6.1. implements activities to continually improve the quality of instruction in the classroom	.336	.317	.395	**.630**	.766	.957
6.2 takes consistent efforts to:						
a) enable students to get employed after graduation	.315	.222	.205	**.813**	.851	.917
b) pass board/licensure examination	.308	.319	.189	**.782**	.844	.923

Table 1 continued…

Items of Corporate Social Responsibility Sale for Private Catholic Higher Educational Institutions (CSR)	Economic *(57.57%)*	Legal *(6.26%)*	Ethical *(5.10%)*	Discretionary *(4.10%)*	Commu nalities	Anti-image correlations
7. The institution exercises honest accountability through presentation of accurate financial data or cost structures and services to stakeholders	**.712**	.127	.345	.349	.765	.945
8. The institution invokes a solid stance on issues regarding ethics and morality	**.687**	.219	.425	.233	.755	.959
9. The school has been successful in maximizing the use of its revenues (such as, but not limited to periodic upgrading of compensation packages, improvements of facilities, etc.)	**.742**	.204	.347	.264	.783	.952
10. The institution provides fair and competitive compensation to employees	**.777**	.269	.129	.237	.749	.962
11. Health and safety of employees in the workplace are taken as priority concerns of the management	**.625**	.453	.264	.145	.687	.954
12. There is a management continuing effort to invest in its human resources by supporting them in acquiring further education	**.628**	.376	.239	.182	.625	.974
13. The school procures/develops information system for efficient planning and forecasting	**.551**	.437	.397	.285	.733	.980
14. The institution has a specific policy to support the human rights of its employees	**.608**	.533	.152	.265	.746	.973
15. The institution is open to union relations and collective bargaining agreement and/or continuing dialogue with stakeholders	.301	**.531**	.118	.110	.399	.944

Table 1 continued…

Items of Corporate Social Responsibility Sale for Private Catholic Higher Educational Institutions (CSR)	Economic (57.57%)	Legal (6.26%)	Ethical (5.10%)	Discretionary (4.10%)	Communalities	Anti-image correlations
16. The institution undergoes voluntary accreditation and quality assurance measures	.048	**.809**	.233	.145	.731	.938
17. The institution has a procedure in place to respond to every stakeholder complaint	.453	**.657**	.327	.216	.791	.966
18. There is an established procedure in dealing with employee conduct	.436	**.705**	.116	.193	.737	.936
19. The institution practices fair treatment of people in terms of hiring, placement, promotion, demotion, and separation; and in imposing disciplinary measures	.533	**.556**	.274	.195	.706	.961
20. The institution makes a significant economic contribution to government finances in the form of taxes, royalties, and other fees	.232	**.570**	.331	.377	.631	.957
21. The school is recognized by other institutions and the community as a trustworthy educational institution	.262	**.632**	.277	.281	.624	.968

Extraction Method: Principal Component Analysis;

Rotation Method: Varimax with Kaiser Normalization;
Kaiser-Meyer-Olkin Measure (KMO) of Sampling Adequacy. =.953;
Bartlett's Test of Sphericity: Chi-square = 5247.04, df=253, p=.000

Table 2
Reliability of the derived CSR survey form

Factors	Items	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Overall Cronbach's Alpha
	Ethical2	.663	.906	.907
	Ethical3	.804	.878	
Ethical	Ethical4	.841	.870	
	Ethical5	.789	.883	
	Ethical6	.774	.885	
	Discre2	.726	.877	.884
Discretionary	Discre3	.795	.820	
	Discre4	.810	.805	
	Econ1	.796	.928	.937
	Econ2	.789	.928	
	Econ3	.804	.927	
	Econ4	.764	.930	
Economic	Econ6	.763	.930	
	Econ7	.747	.931	
	Econ8	.804	.928	
	Econ9	.779	.929	
	legal1	.553	.897	.898
	legal3	.681	.885	
Legal	legal4	.813	.869	
	legal5	.778	.874	

Table 2 cont…

Legal	legal6	.761	.875
	legal7	.688	.884
	legal8	.698	.885

Descriptive Statistics on CSR and the Other Latent Variables: Meaning of Work, Behavior of Management, Job Satisfaction, Spirituality, and Humanistic Culture

From the descriptive statistics carried out on CSR and the other the latent variables under study presented in Table 3, the respondents rated highly on CSR (4.47), which is interpreted as a high level of adherence to CSR. Spirituality exhibited the highest mean score (4.65), which reflects a high level of spirituality. Hence it can be said that generally, respondents identify themselves as copiously standing by the principles of spirituality. Meaning of Work garnered a mean of 4.42 from which it may be observed that the respondents have high regard for work. Humanistic culture (3.85) is seen to have been emphasized but not strongly; the same can be said to Behavior of Management (4.03), which connotes not having all-out positive opinion towards management and lastly, job satisfaction posting a mean of 4.04 suggests that on the whole, respondents are not fully satisfied with their jobs.

Table 3
Descriptive statistics: Means and standard deviations of CSR, the meaning of work, the behavior of management, job satisfaction, spirituality, and humanistic culture

Descriptive Statistics	Mean	Standard Deviation	Verbal Interpretation
CSR	4.47	.72	Highly Evident
Meaning of Work	4.42	.67	Strongly Agree
Behavior of Management	4.03	.82	Agree
Job Satisfaction	4.04	.74	Somewhat Satisfied
Spirituality	4.65	.52	Strongly Agree
Humanistic Culture	3.85	.67	Emphasized

Results of the Partial Least Squares-Structural Equation Modeling (PLS-SEM)

Based on the two-stage approach by Hulland (1991), which addresses the adequacy of the measurement model, reliability, convergent validity, and discriminant validity of the constructs are presented in Tables 4 and 5.

Table 4 reveals that the item loadings are statistically significant as the values are greater than the 0.5 thresholds; the average variance extracted (AVE) for each construct is greater than the 0.5 cut-off, and composite reliability and Cronbach's alpha are greater than 0.7 cut-off indicating that the measures have convergent validity.

Furthermore, as seen from Table 5, the square roots of the AVE (diagonal elements) are larger than the correlations of the constructs (off-diagonal elements), indicating that the measures as a whole have discriminant validity based on the Fornell and Larker (1981) criterion.

Overall, the reliability, convergent validity, and discriminant validity statistics reveal that the construct measurements are sufficiently strong to enable subsequent structural model estimation.

Table 4
Item loadings, average variance extracted and reliability coefficients of the variables

	No. of Items	No. of Constructs	Indicator/ Item Loadings	AVE	Composite Reliability	Cronbach's Alpha
1. CSR		4	.861-.917	.779	.934	.905
1.1 Ethical	5		.768-.906	.732	.932	.908
1.2 Discretionary	3		.873-.912	.805	.925	.879
1.3 Economics	7		.806 -.870	.703	.943	.929
1.4 Legal	6		.650-.878	.634	.912	.882
2. Meaning of Work	6		.796 -.868	.707	.935	.917
3. Behavior of Management	6		.859 -.938	.821	.965	.956
4. Humanistic Culture	9		.811 -.938	.822	.976	.973

Table 4 continued…

	No. of Items	No. of Constructs	Indicator/ Item Loadings	AVE	Composite Reliability	Cronbach's Alpha
5.Job Satisfaction	15		.673 -.889	.630	.962	.957
6.Spirituality	19		.576 .807	.548	.958	.953

Note: All indicator/item loadings are statistically significant (p <.001). Ethical, Discretionary, Economics, and Legal are dimensions of CSR.

Table 5

Square roots of AVE and correlation coefficients among variables

	1	2	3	4	5	6
1. CRS	**(0.883)**					
2. Meaning of Work	0.669	**(0.841)**				
3. Behavior of Management	0.716	0.646	**(0.906)**			
4. Humanistic Culture	0.670	0.526	0.678	**(0.906)**		
5. Job Satisfaction	0.733	0.645	0.735	0.705	**(0.794)**	
6. Spirituality	0.469	0.529	0.436	0.538	0.485	**(0.740)**

Note: Diagonal elements are the square root of AVE between variables. For discriminant validity, the diagonal elements should be larger than the off-diagonal elements. The off-diagonal elements are Pearson correlation among variables.

Additionally, the goodness of fit and quality indices of the structural equation model as a whole showed strong statistical evidence that the estimates of the structural model equation are acceptable. The following goodness of fit quality indices of the model are within the acceptable range: Average path coefficient (APC)=0.195, P<0.001;Average R-squared (ARS)=0.764, P<0.001; Average adjusted R-squared (AARS)=0.760, P<0.001; Average block VIF (AVIF)=2.723, acceptable if <= 5, ideally <= 3.3 ; Average full collinearity VIF (AFVIF)=3.168, acceptable if <= 5, ideally <= 3.3 ; TenenhausGoF (GoF)=0.740, small >= 0.1, medium >= 0.25, large >= 0.36.
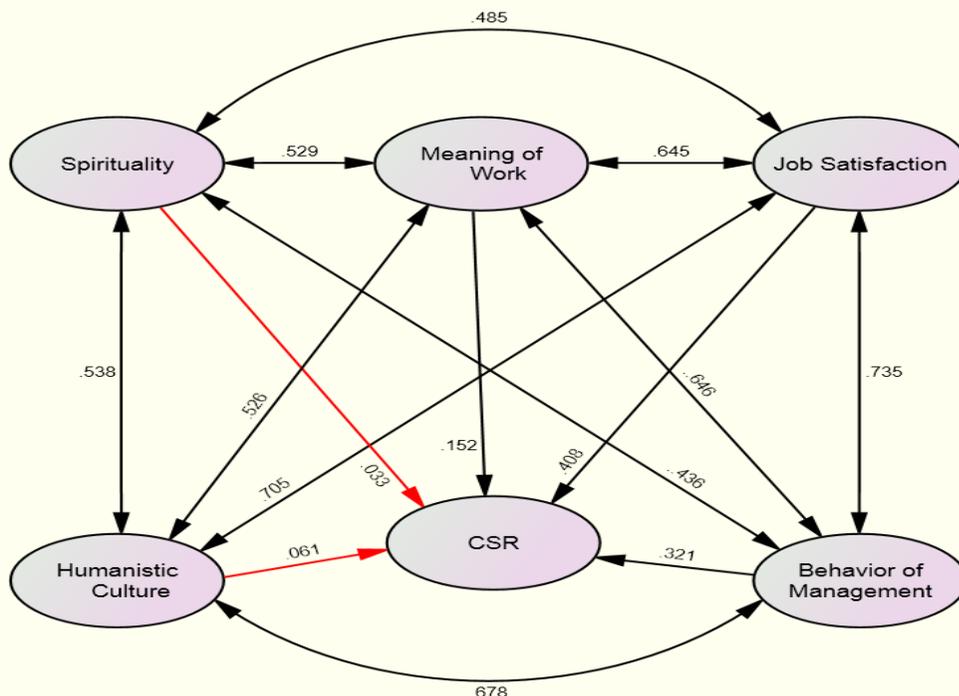
Figure 3. Structural Equation Model of CSR and Latent Variables (Job Satisfaction, Humanistic Culture, Spirituality, Meaning of Work, Behavior of Management)

Model Fit and Quality Indices
Average path coefficient (APC) =0.195, P<0.001
Average R-squared (ARS) =0.764, P<0.001
Average adjusted R-squared (AARS) =0.760, P<0.001
Average block VIF (AVIF) =2.723, acceptable if <= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF) =3.168, acceptable if <= 5
ideally <= 3.3
TenenhausGoF (GoF) =0.740, small >= 0.1, medium >= 0.25,
large >= 0.36
Note: The red line indicates that one variable does not affect the other.

     Results of the structural model reveals that both spirituality (β= .033, f^2 = 0.016) and humanistic culture (β= .061, f^2 = 0.042) have no effect on CSR. The findings negate H_1 and H_4, that of spirituality and humanistic culture, having a positive effect on CSR.

     The Meaning of Work (β= .152, p<.01), Job Satisfaction (β= .408, p<.001), the Behavior of Management (β= .321, p<.001) are all seen to have a positive effect on CSR. Hence, the result supports H_2: Meaning of Work has a positive effect on CSR; H_3: Job Satisfaction has a positive effect on CSR and H_5: Behavior of Management has a positive effect on CSR.

It is strikingly observable, as reflected in Table 6, job satisfaction and behavior of management both marked high significant relationship with CSR. Based on the correlation coefficients, it is apparent that job satisfaction permeated the most among the four latent variables. Hence, it can be perceived that job satisfaction is influenced by several variables or factors.

Table 6
Effects of spirituality, the meaning of work, job satisfaction, humanistic culture and behavior of management on CSR

	B	Effect Size (f^2)	Adjusted R^2
Spirituality → CSR	.033	.016	.760
Meaning of work → CSR	.152**	.103	
Job Satisfaction → CSR	.408***	.341	
Humanistic culture → CSR	.061	.042	
Behavior of management →CSR	.321***	.262	

Note: ***$p < .001$, **$p < .01$
The effect size is the Cohen's (1988) f-squared coefficient: .02=small, .15=medium, .35=large.

The relationship among Spirituality, Meaning of Work, Job Satisfaction, Humanistic Culture and Behavior of Management

Table 7 presents Pearson's coefficients of correlation among the research variables, namely: Meaning of Work, Behavior of Management, Humanistic Culture, Job Satisfaction, and Spirituality. As theoretically suggested, the five latent variables are found to be significantly correlated. Hence, the result validates H_6: which states that Meaning of Work, Behavior of Management, Humanistic Culture, Job Satisfaction, and Spirituality are interrelated. It can be seen again that job satisfaction exhibits the highest correlation coefficient, which complements the results shown in Table 6.

Table 7

The relationship among spirituality, the meaning of work, job satisfaction,
humanistic culture and behavior of Management

	1	2	3	4	5
1. Meaning of work	**1.00**				
2. Behaviour of Management	0.646***	**1.00**			
3. Humanistic Culture	0.526***	0.678***	**1.00**		
4. Job Satisfaction	0.645***	0.735***	0.705***	**1.00**	
5. Spirituality	0.529***	0.436***	0.538***	0.485***	**1.00**

*** p <.001

DISCUSSION

The final output of EFA revealed the deletion of eight items namely: CSR Item 1 (Ethical 1) stated "*The educational institution has well-defined vision-mission-goals which stipulates the value of social responsibility*"; CSR Item 7 (Discretionary 1) stated "*School advocacies are relevant toward saving the environment*"; CSR Item 9 (Discretionary 5) stated as "*The institution conducts environmental scanning and long-term planning for sustainability*"; CSR Item 15 (Economic 5) stated as "Salaries, wages and compensation are paid on time"; CSR Item 20 (Economic 10)stated as "*Regular extension service is rendered by the school to the community*"; CSR Item 21 (Ethical 7) stated "*Flexible school policies enable employees to better coordinate work and personal life*"; CSR Item 22 (Legal 2) stated as "*The institution handles amicably labor disputes , conflicts and controversies*" and lastly, CSR Item 28 (Discretionary 6) stated as "*The school encourages partnerships with local and national industries*".

The statistical outcome implies that the aforesaid deleted items were considered as practically insignificant as these items had factor loadings of less than 0.50 and which are said to have cross-loaded. The items, when deleted one by one, would lead to an increase in the reliability. The items which remained after that point had been reached where no increase in reliability could be brought about through the removal of any of the remaining items formed the final item set.

Since Exploratory Factor Analysis (EFA) is a scientific process of item reduction, redundant statements or related items similar to those above must be noted. Through EFA analysis, items are deleted based on the coefficient cut-offs (low-loading) and multicollinearity indexes to ensure the very functionality and simplicity of the dimensions or factors. Also, if an

item cross-loads, i.e., it loaded in two or more factors, Costello and Osborne (2005, p.5) suggested that such items can be dropped from the analysis if there are a number of adequate loaders on each factor (0.5 or better). A factor with fewer than three items is generally weak and unstable; 5 or more strongly loading items (0.50 or better) are desirable and indicate a solid factor.

Removing these items, though, through EFA would not necessarily lose the essence of the concept. The exclusion of redundant items which are not strictly vital, and that bear the same meaning with another item is necessary in order to bring out an integral and cohesive meaning and to avoid superfluity of information (Yong & Pearce,2013)

It can then be construed that the statements on the vision-mission (CSR1), on the environment (CSR 7), on planning for sustainability (CSR 9), wages and compensation (CSR15), extension services to community (CSR 20) policies in coordinating work and personal life (CSR 21), conflict management (CSR 22) and industry partnerships (CSR 28) were deleted through EFA based on the assumption of redundancy, variability, and cross-loading issues.

An examination of the items that remained in the derived CSR scale disclosed retention of the original four factors or dimensions, namely: Economic, Legal, Ethical, and Discretionary.

Among the items under the economic dimension, "provision of fair and competitive compensation to employees" exhibited the highest loading. The outcome reflects that employees believe that a high level of adherence to CSR is equated to the provision of fair and competitive compensations. If CSR is drawn according to incentive schemes, employees may tend to be motivated to support CSR undertakings of the Catholic higher educational institution. Indicators under the Economic Dimension are observed to be generally centered on the welfare of employees.

Strandberg (2009) noted that "employee treatment is a strong indicator of a firm's CSR commitment as they serve as the main driver of value in an institution in achieving CSR goals and adhering to its CSR principles consistent with its strategic business direction." Strandberg further said that "anything less than this is likely to breed cynicism and lead to reputational issues and disconnection between rhetoric and practice" (p.3).

In connection to the aforementioned, Adine Mees and Jamie Bonham, of Canadian Business for Social Responsibility (in Strandberg, 2009) quoted that "If employees are not engaged, corporate social responsibility becomes a futile exercise. The credibility of an organization will become damaged when it is obvious that the institution is not 'walking the talk'" (p.4).

On the Legal Dimension of the CSR scale, the item on "the institution undergoing voluntary accreditation and quality assurance measures" (Legal 2) was considered most

aligned with the goals of CSR responsibility for Catholic institutions. Educational institutions must firm up its effect on society by following basic philosophies of excellence, equity, significance, and effectiveness. It was considered imperative that institutions should go through positive external reviews in order to assure the community that the institution meets standards of excellence in fulfilling their mission. It is assumed that the adaptation of accredited standards and norms highly manifests social accountability and responsibility.

The CSR indicator stated, "the institution is open to union relations and collective bargaining agreement and/or continuing dialogue with stakeholders" is a manifestation of management concerns to its main stakeholders. As was mentioned earlier, "employee treatment is an indicator of an institution's commitment to accomplishing CSR goals." It is perceived that resilient and highly spirited employee engagement, as well as high levels of job satisfaction, is paramount to improving employee relationships.

Concerning the CSR item on "the institution's economic contribution to government finances in the form of taxes, royalties, and other fees," the Guidance on Corporate Responsibility Indicators United Nations Conference on Trade and Development" (UNCTAD Group, 2008), pointed out that payment of legal government taxes is a significant contribution to economic development not only to the immediate community but to the entire nation as well. It is also noted that other contributions or donations the institution voluntarily offers in various situations like floods or other emergencies may provide support to the immediate or nearby communities within which the institution operates.

The CSR item (29) stated, "The school is recognized by other institutions and the community as a trustworthy educational institution" was rated highly, which reflects that catholic institutions are perceived to have a positive reputation in the community where they operate.

Strandberg (2009) believed that companies with good reputations, as professed by their main stakeholders, behave in a way that is consistent with CSR values and that the institution's mission, values, and undertakings are aligned with CSR practices.

Educational institutions, be it Catholic or Non-Catholic are envisaged to function in a manner as to satisfy the needs and expectations of the society. It is a known fact that schools exist because of the support and acceptance of the community and society. It follows then that companies or institutions must be sensitive and responsive to what transpires in the immediate communities and the entire nation as well.

On the Ethical Dimension of the emerged scale, "provision of a copy of the code of ethics to stakeholders" was deemed essential for effective CSR implementation. Compliance of stakeholders to code of conduct is perceived to speak clearly of their ethical values. The

code of ethics is central to an institution's commitment to becoming socially and environmentally responsible. It is a key catalyst in the integration of CSR in an institution.

Driscoll and Hoffman (2000) cited that a code discloses on how an organization functions; provides clear and perceptible guidelines for ethical behavior or conduct. Driscoll and Hoffman explicitly noted that "A well-written and thoughtful code serves as an important communication vehicle that reflects the covenant that an organization has made to uphold its most important values, dealing with such matters as its commitment to employees, its standards for doing business and its relationship with the community" (p.77).

Emphasis was placed on the notion that code serves as a mechanism for successful planning and deliberations in order to arrive at reflective measures in resolving ethical issues and concerns.

It was stated in "Principles of Stakeholders Management that "Codes of conduct offer an invaluable opportunity for responsible organizations to create a positive public identity for themselves which can lead to a more supportive political and regulatory environment and an increased level of public confidence and trust among important constituents and stakeholders" (p.12).

Hence, the Code of Ethics/ Conduct embodies the ideals and commitment of an institution toward becoming socially and environmentally responsible as the employees and other stakeholders are bound to adhere to.

In order to be ensured that the code is read, understood, believed, and remembered, David (2014) asserted that "periodic ethics workshops are needed to sensitize people to workplace circumstances in which ethical issues may arise" (p.342).

Under the Discretionary Dimension, "Upgrading the quality of its graduates through implementing activities which will continually improve the quality of instruction in the classroom and making consistent efforts to enable students to get employed after graduation and consequently pass licensure examinations" loaded significantly.

Preparing the students to achieve academic and professional excellence to acquire the chance of readily getting involved in the world of work and become productive members of the community is deemed an important element in the realization of CSR goals of a Catholic institution. Higher learning institutions are bound to develop students and consequently form them into well-educated graduates and professionals who will significantly contribute to the advancement of society.

Social responsibility of graduates may be manifested in the way they pass on their acquired knowledge to others. Helping others about environmental issues, initially from their family and then on to people whom they get in touch with, is an indication of social responsibility. Students and graduates can very well assist in enlightening people in their household and in the community on what they can do and contribute to protecting the

environment and the society at large. The array of abilities, talents, and accomplishments of students is the very proof of what an HEI should be.

If every student or graduate does his/her share, then bigger things will fall into place. Effective implementation of social responsibility may not be solely due to the institution, per se, but foremost to the students and graduates who were formed to contribute positively and beneficially to the social, cultural, and ecological causes of the community and society.

David (2014) cited that "Findings from researches suggest that business schools at the undergraduate level are doing a poor job of educating students on environmental issues" (p.351). He stressed that students with limited knowledge of environmental issues might make poor decisions, and hence, environmental issues ought to be addressed in the school's curricula. Most companies prefer graduates who have a solid background on social and environmental issues as they would assist the company or institution in dealing with societal challenges.

The deleted initial indicators of CSR under the discretionary dimension were: CSR item 7, which was stated "School advocacies are relevant toward saving the environment," CSR item 9, "The institution conducts environmental scanning and long-term planning for sustainability" and finally CSR item 28, "The school encourages partnerships with local and national industries." As was mentioned earlier, items that bear the same meaning or which is embedded in another item and not strictly significant have been excluded in the final draft of CSR. Supplementary to the rationale mentioned above is the process of EFA, where redundant, ingrained items are deleted based on coefficient cut-offs, cross-loadings, and multicollinearity indexes to ensure simplicity of the dimensions.

The responses of the respondents on issues related to the environment garnered very low coefficients, which may be indicative of variability issues. This depicts a linear understanding and perspective of the respondents on environmental issues. Respondents may have perceived environmental issues as embedded in the institution's vision, mission, and goals. Identical responses in an item would inevitably generate low coefficients. Since EFA is a test of validation, the reduction/deletion of items due to variability issues would automatically ensue. Cross loading is also a factor that caused the deletion of items on environmental issues.

Based on the descriptive statistics presented, it can be observed that the respondents perceive that their institutions adhere to CSR programs and activities. Spirituality is seen to be deeply embedded in their persons and that the respondents hold an affirmative stance toward work.

Respondents appear to have issues and uncertainties in terms of being satisfied in the jobs, their belief in management putting a premium on its human resources, and humanistic culture being highly emphasized in the institutions.

The emergent structural equation model of CSR of the present study illustrates that humanistic culture and spirituality appear to have very low or of no influence based on their low coefficients. This outcome negates the arguments of Smith and Singer (2012) that socially responsible organizations cannot align their activities with social expectations without creating a compassionate organizational culture based on spiritual values. Most studies in industry settings reveal a strong affinity and influence of spirituality and humanistic culture with CSR (Galbreath, 2010).

Apparently, in the current study conducted in Catholic schools, these latent variables appear to be the weakest influence in the model. By the intrinsic nature of the organization, Catholic HEIs' existence rests on the spiritual and humanistic ends at the very outset of its vision-mission. Due to the common and innate perceptions, the respondents (teaching and non-teaching staff) who are the key stakeholders of the Catholic educational institutions presented clear variability issues based on their multi-collinear responses on spirituality and humanistic culture. Since spirituality and humanistic culture have been generally embedded as common worldviews of Catholic educators, responses in most cases would tend to be parallel. Such predispositions of respondents would generate very low coefficients, which is indicative of low or of no correlation.

Results of the structural model also revealed that Meaning of Work, Job Satisfaction, and Behavior of Management are all seen to have a positive effect on CSR. Hence, the result supports H_2: Meaning of Work has a positive effect on CSR; H_3: Job Satisfaction has a positive effect on CSR and H_5: Behavior of Management has a positive effect on CSR.

On the meaning of work has a positive influence on CSR, Ubius and Alas (2009) have revealed from their study that that social responsibility takes a long, meaningful work and employees' positive attitude towards the firm. Strandberg (2009) observed that it is relatively normal for an employee to derive meaning or a sense of purpose from his/her job in order to feel satisfied and connected. Strandberg cited that" Happier employees with increased job satisfaction can unleash innovation in a firm" (p.9).

Related to those mentioned above, the results of the study showed that job satisfaction influences CSR positively. The findings are parallel to the findings of Tamm, Eamets, and Motsmees (2010), which investigated the link between corporate social responsibility and job satisfaction. The findings bared that employees' assessment of various facets of their jobs is markedly higher in firms that are perceived as more engaged in CSR activities.

The present study bares that the behavior of management has a positive influence on CSR. Managers hold positions that enable them to influence and educate the people under their jurisdiction. This makes them responsible for outlining and implementing ethical decisions.

David (2014) opined that if top managers lack the character of integrity, no matter how knowledgeable, brilliant, and successful they are, they may destroy people who are the most valuable resource of the organization. David explicitly stated that "The spirit of an organization is created from the top. If an organization is great in spirit, it is because the spirit of the top is great. If it decays, it does so because the top decays" (p.343).

It follows then that when the main stakeholders perceive that top managers are committed to responsible, ethical behavior and understanding their key concerns, priorities, and standpoints, engagement to CSR activities is indubitably guaranteed.

It is worth noting that among the latent variables considered in the study, job satisfaction appeared to have the greatest influence on CSR. Employees who are highly satisfied in their work tend to be well motivated and inspired, leading to higher productivity and a deeper sense of commitment to the values and undertakings of the Catholic higher educational institutions.

To ascertain relationships between the latent variables considered in the study, namely: Spirituality, Meaning of Work, Job Satisfaction, Behavior of Management, and Humanistic Culture, results proved that the variables are interrelated.

The study of Nodehi and Nehardani (2013) attest that spirituality is positively correlated with job satisfaction. The study revealed that spiritual intelligence is associated with all facets of job satisfaction (i.e., work itself, supervision, and co-workers relation, and promotional opportunity, pay).

Spirituality is manifested in the behavior of an ethical and effective manager; hence it can be construed that spirituality is positively linked with the behavior of management.

The leader's behavior may be a significant source of diverse emotions among employees. The ethically effective leaders are instrumental in initiating conditions and circumstances that bring about enthusiastic responses among members of the organization. Leader behaviors develop relationships founded on trust, respect, honesty, empathy, and compassion (Smith & Singer, 2012).

David (2013), in his study, cited that humanistic cultures place value on providing the individual with the flexibility to respond to change, rather than requiring employees to stick to rigid organizational facts. David emphasized that humanistic cultures inculcate organizational support and job satisfaction.

Job satisfaction and behavior of management both marked a highly significant relationship with CSR as compared with the other latent variables considered in the study. More specifically, job satisfaction permeated the most among the four latent variables. Hence, it can be perceived that sense of fulfillment is affected by several variables or factors. Employees who feel a sense of contentment and having zest in work is influenced by management behavior, a spiritual and humanistic culture that can be felt in the work

environment experience a sense of meaning in their work, and most of all, economic needs are satisfied in order to live a decent life.

For the recommendations of the study, in order to strengthen the rigor of the CSR scale for further research, the researcher recommends undertaking confirmatory analysis (CFA) in another sample to support the generalizability of the questionnaire. A larger sample is suggested in order to support stronger factors.

Since there were concerns on cross-loadings that resulted in the deletion of some items, the study endorses exploring additional indicators for the factors with few items or more specific restructuring of the items that may be done.

It is also further recommended that a separate PLS-SEM be undertaken to determine interrelationships between and amongst the factor or dimensions of the emerged CSR Scale.

The study also recommends that another research be undertaken using other latent variables that may influence CSR engagement.

In conclusion, the validated CSR scale and the Structural model of CSR and other latent variables may be utilized by school administrators as a benchmark in formulating school policies related to social responsibility, particularly in Catholic institutions.

Likewise, faculty and other staff may benefit from the outcome of the study as this would unlock total awareness of management towards the desires and needs of their main stakeholders. Also, as a consequence, knowledge, and understanding of the indicators of social responsibility may be incorporated into teachers' day-to-day lessons to make students mindful and cognizant of the value of social responsibility.

As a whole, after the successful application of Exploratory Factor Analysis and PLS-SEM, a valid and reliable CSR scale and a fit, reliable, and valid SEM-CSR Model emerged, which can be both employed to a wider population of catholic higher educational institutions' stakeholders.

Essentially, the developed and validated CSR scale for Catholic HEIs can be utilized in their quest to become socially responsible catholic educational institutions to gain further a highly regarded reputation and ability to achieve a competitive advantage in the academic world.

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